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I *Acts whose publication is obligatory*

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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other Acts are printed in bold type and preceded by an asterisk.

I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 2237/77

of 23 September 1977

amending Regulation No 118/66/EEC on the form of farm return to be used for the purpose of determining incomes of agricultural holdings

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community ⁽¹⁾, as last amended by Regulation (EEC) No 2910/73 ⁽²⁾, and in particular Article 7 thereof,

Whereas Regulation No 118/66/EEC of the Commission of 29 July 1966 ⁽³⁾, as last amended by Regulation (EEC) No 3565/73 ⁽⁴⁾, specified the items to be included in the farm return to be used in determining the incomes of agricultural holdings;

Whereas the type, definitions and presentation of accountancy data collected by means of the farm return with a view to determining the incomes of agricultural holdings should be identical, irrespective of the characteristics of the holdings surveyed;

Whereas it is now time for the 10 years' experience of the farm accountancy data network to be applied to revise the provisions concerning the farm return so as to make the accountancy data more comparable and to adapt them to the developing needs of the common agricultural policy;

Whereas the opportunity should be taken to improve the processing of the accountancy data; whereas to this end magnetic tape should be adopted as the medium for these data;

Whereas for some holdings there may be difficulties in completing particular headings due to the absence of the relevant data in these holdings' accounts; whereas, consequently, for as long as these difficulties persist, arrangements should be made to prevent any risk of misinterpretation in the event of these particular headings not being completed;

Whereas, to minimize the disadvantages accruing from adjustments to the farm return, the new provisions should be applied in all Member States with effect from one and the same accounting year; whereas it is nonetheless desirable, in view of the difficulties which certain Member States may encounter in making these adjustments within a single year, to make provision for those Member States to postpone the application of the new provisions for one accounting year;

⁽¹⁾ OJ No 109, 23. 6. 1965, p. 1859/65.

⁽²⁾ OJ No L 299, 27. 10. 1973, p. 1.

⁽³⁾ OJ No 148, 10. 8. 1966, p. 2701/66.

⁽⁴⁾ OJ No L 361, 29. 12. 1973, p. 84.

Whereas the measures laid down in this Regulation are in accordance with the opinion of the Community Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

Article 1

The type of accountancy data to be given in a farm return shall be as laid down in Annex I. The relevant definitions and instructions shall be as laid down in Annex II. The accountancy data shall be presented in the form laid down in Annex III.

Article 2

This Regulation shall apply for the first time to the accountancy data of the 1978 accounting year,

beginning during the period between 1 January 1978 and 1 July 1978.

However, for France, Italy, Luxembourg and Ireland, these provisions shall apply to the accounting data of the 1979 accounting-year, beginning during the period between 1 January and 1 July 1979.

Article 3

Regulation No 118/66/EEC is hereby repealed. It shall apply in its entirety to the accountancy data of the accounting years preceding those mentioned in Article 2, whatever the date on which these data are transmitted to the Commission.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 September 1977.

For the Commission

Finn GUNDELACH

Vice-President

ANNEX I

LAYOUT OF FARM RETURN

For each heading and column of the tables in this Annex it is necessary to refer to the definitions and instructions as laid down in Annex II. The numbers in the columns of these tables (numbers in small print) are serial numbers of data in the magnetic tapes ⁽¹⁾. The unallotted numbers are available for later use and should be filled in with zeros.

A. GENERAL INFORMATION

Heading number and description	Serial number
1. Number of holding	
— District	1
— Sub-district	2
— Serial number of holding	3
2. Information on computer records	
— Number of records per holding	4
— Sequence number of record	5
— Number of 10-data groups concerning production. (excluding animals)	6
— 'Unallotted'	7-30
3. Location of holding	31
4. Category of holding	
— Type of farming	32
— Specialization	33
— 'Unallotted'	34
— Size group	35
— 'Unallotted'	36
5. Date of closure of accounts	37
— 'Unallotted'	38
6. Less favoured area	39
7. Irrigated USA	40
8. Altitude	41
9. Days grazing on mountain or other pastures not included in the UAA	42
— 'Unallotted'	43-47

⁽¹⁾ These serial numbers are systematically indicated, even for positions which will never be filled in (e.g. table K, column area for product 162 'Cows' milk').

B. TYPE OF OCCUPATION

Heading number and description	Serial number
10. UAA in owner occupation	48
11. Rented UAA	49
12. UAA in share cropping	50

C. LABOUR

Heading number and description	Code (1)	Year of birth (2)	Number of annual units (3)	Annual time worked (hours) (4)
A. Regular unpaid labour				
13. Holder/manager	51 55	52 56	53 57	54 58
14. Holder/not manager	59 63	60 64	61 65	62 66
15. Manager/not holder	67	68	69	70
	Number of persons			
16. Spouse(s) of holder(s)	71	—	72	73
17. Others	74	—	75	76
B. 18. Casual unpaid labour				
	—	—	—	77
C. Regular paid labour				
19. Manager	—	78	79	80
20. Others	—	—	81	82
D. 21. Paid casual labour				
	—	—	—	83

D. NUMBER AND VALUE OF LIVESTOCK

Heading number and description	Opening valuation		Closing valuation		Average number (5)
	Number (1)	Value (2)	Number (3)	Value (4)	
22. Equines	86	87	88	89	90
23. Calves for fattening	91	92	93	94	95
24. Other cattle under one year	96	97	98	99	100
25. Male cattle from one to less than two years	101	102	103	104	105
26. Female cattle from one to less than two years	106	107	108	109	110
27. Male cattle of two years or more	111	112	113	114	115
28. Breeding heifers	116	117	118	119	120
29. Heifers for fattening	121	122	123	124	125

D. NUMBER AND VALUE OF LIVESTOCK (*cont'd*)

Heading number and description	Opening valuation		Closing valuation		Average number (5)
	Number (1)	Value (2)	Number (3)	Value (4)	
30. Dairy cows	126	127	128	129	130
31. Cull dairy cows	131	132	133	134	135
32. Other cows	136	137	138	139	140
33. Buffaloes under one year	141	142	143	144	145
34. Buffaloes from one to less than two years	146	147	148	149	150
35. Female buffaloes from one to less than two years	151	152	153	154	155
36. Buffaloes of two years or more	156	157	158	159	160
37. Female buffaloes of two years or more, not having calved	161	162	163	164	165
38. Female buffaloes having calved	166	167	168	169	170
39. Other female buffaloes of two years or more	171	172	173	174	175
40. Ewes	176	177	178	179	180
41. Other sheep	181	182	183	184	185
42. Goats	186	187	188	189	190
43. Piglets	191	192	193	194	195
44. Breeding sows	196	197	198	199	200
45. Pigs for fattening	201	202	203	204	205
46. Other pigs	206	207	208	209	210
47. Table chickens	211	212	213	214	215
48. Laying hens	216	217	218	219	220
49. Other poultry	221	222	223	224	225
50. Other animals	—	227	—	229	—

E. LIVESTOCK PURCHASES AND SALES

Heading number and description	Purchases of animals (1)	Sales of animals (2)	Farmhouse consumption and benefits in kind (3)
51. Equines	231	232	233
52. Cattle	234	235	236
53. Buffaloes	237	238	239
54. Sheep	240	241	242
55. Goats	243	244	245
56. Pigs	246	247	248
57. Poultry	249	250	251
58. Other animals	252	253	254

F. COSTS

Heading number and description	Serial number
Labour and machinery costs	
59. Wages and social security	259
60. Contract work	260
61. Current upkeep of machinery and equipment	261
62. Motor fuels and lubricants	262
63. Car expenses	263
Specific livestock costs	
<i>Feedingstuffs purchased for:</i>	
<i>Grazing stock (equines, cattle, sheep, goats)</i>	
64. Concentrated feedingstuffs	264
65. Coarse fodder	265
66. Pigs	266
67. Poultry and other small animals	267
<i>Farm-produced feedingstuffs used on farm:</i>	
68. Grazing stock (horses, cattle, sheep, goats)	268
69. Pigs	269
70. Poultry and other small animals	270
71. Other specific livestock costs	271
Specific crop costs	
72. Seeds and seedlings purchased	272
73. Seeds and seedlings produced and used on the farm	273
74. Fertilizers and soil improvers	274
75. Crop protection products	275
76. Other specific crop costs	276
77. Specific forestry costs	277
Farming overheads	
78. Current upkeep of land improvements and buildings	278
79. Electricity	279
80. Heating fuels	280
81. Water	281
82. Insurance	282
83. Taxes and other dues	283
84. Other farming overheads	284

F. COSTS (cont'd)

Heading number and description	Serial number
Land charges	
85. Rent paid	285
86. Rental value	286
87. Insurance for farm buildings	287
88. Taxes on land and buildings	288
Interest paid	
89. Interest and financial charges paid of which relating to:	289
90. Loans for land and buildings	290
91. Of which: for purchase of land	291
92. Loans for working capital and creditors	292
93. Total	293

G. LAND AND BUILDINGS, DEADSTOCK AND CIRCULATING CAPITAL

Heading number and description	Acquisition value		Opening valuation	Investments		Sales	Depreciation	Closing valuation
	Before deduction of subsidies	Subsidies		Before deduction of subsidies	Subsidies			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
94. Agricultural land and buildings	294	295	296	297	298	299	300	301
of which:								
95. Agricultural land	302	303	304	305	306	307	308	309
96. Permanent crops	310	311	312	313	314	315	316	317
97. Land improvements	318	319	320	321	322	323	324	325
98. Farm buildings	326	327	328	329	330	331	332	333
99. Acquisition costs	334	335	336	337	338	339	340	341
100. Forest land including standing timber	342	343	344	345	346	347	348	349
101. Machinery and equipment	350	351	352	353	354	355	356	357
102. Circulating capital	358	359	360	361	362	363	364	365
103. Total	366	367	368	369	370	371	372	373

H. DEBTS

Heading number and description	Opening valuation				Closing valuation			
	Total	Of which for			Total	Of which for		
		Land and buildings		Working capital		Land and buildings		Working capital
		Total	Of which land			Total	Of which land	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
104. Long- and medium-term loans	374	375	376	377	378	379	380	381
105. Short-term loans and creditors	382	383	384	385	386	387	388	389
106. Total	390	391	392	393	394	395	396	397

I. VALUE ADDED TAX (VAT)

Heading number and description	Serial number
107. VAT system	400
Subdivision of the VAT system	401
108. VAT on sales	402
109. VAT on purchases	403
110. VAT on investments	404
111. VAT refunded by tax authorities	405

J. GRANTS AND SUBSIDIES

Heading number and description	Code (1)	Amount
112. Grants and subsidies on animals and products	—	408
113. Of which:		
20 'open' codes corresponding to the codes for the categories of animals (headings 51 to 58) and products (headings 120 to 311) in question	409	to ...
	...	448
114. Grants and subsidies on costs	—	449
115. Of which:		
10 'open' codes corresponding to the codes for the costs in question (headings 59 to 92)	450	to ...
	...	469
116. Grants and subsidies on the purchase of animals	—	470
117. Of which:		
5 'open' codes corresponding to the codes for the categories of animals purchased (headings 51 to 58)	471	to ...
	...	480
118. Total	—	481
119. Of which: grants and subsidies for disasters	—	482

(1) Enter the heading numbers for the categories of animals, products and costs concerned.

K. PRODUCTION (excluding animals) (headings 120 to 311)

Product (code)	Type of crop (code)	Missing data (code)	Area	Production for the accounting year	Opening valuation	Sales	Farmhouse consumption and benefits in kind	Closing valuation	Farm use
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
488	489	490	491	492	493	494	495	496	497
498	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	(¹)

(¹) Last serial number = 487 + (10 × number of products entered).

ANNEX II

DEFINITIONS AND INSTRUCTIONS IN RESPECT OF THE FARM RETURN

I. General definitions and instructions

(a) The data on the farm return should relate to a single agricultural holding and to a single accounting year of 12 consecutive months.

(b) Data in the farm return concern exclusively the agricultural holding. These data refer to activities of the holding itself and if appropriate to both forestry and tourism connected with the farm. Nothing connected with any non-farming activities of the holder or of his family, or with any pension, private accounts, property extraneous to the agricultural holding, personal taxation, private insurance, etc., is to be taken into account in preparing the farm returns.

When the holding's production resources (paid or unpaid labour, machinery or equipment) are used to increase fixed assets (construction or major repairs of machinery, construction, major repairs or even demolition of buildings, planting or felling of fruit trees), the corresponding costs — or an estimate thereof — are not to be included in the working costs of the holding. In any case, labour costs and hours worked to produce fixed assets are to be excluded from both costs and data on labour. In exceptional cases, if certain costs (other than labour costs) used to produce fixed assets cannot be calculated separately (e.g. use of the holding's tractor) and if these expenses are then included under costs, an estimate of all these costs used to produce fixed assets is to be entered in heading 181 (Other products and receipts).

In any case, the value of the fixed assets produced is to be assessed on the basis of their cost (including the value of the paid and/or unpaid labour) and must be added to the value of the fixed assets given under headings 94 to 101.

(c) Data given in a farm return are to be taken from accounts consisting of entries made systematically and regularly throughout the accounting year.

(d) The accountancy data are expressed in money terms:

- either without VAT,
- or with VAT in the circumstances mentioned below (cf. headings 107 to 111).

(e) The accountancy data in money terms are expressed without grants and subsidies. Grants and subsidies are understood to be all forms of direct aid from public funds which have resulted in a specific receipt (cf. headings 112 to 119).

(f) The data in a farm return should be given in the following units and with the following degrees of accuracy:

- values: in monetary units without decimal points, except values in lire, which will be expressed in hundreds of lire,
- physical quantities: in quintals (q = 100 kg) except in the case of eggs, which will be expressed in thousands,
- areas: in ares,
- average livestock numbers: to one decimal place, except for poultry, which are to be given in whole numbers,
- labour units: to two decimal places.

Fixed positions (cf. tables A to J of Annex I) where nothing is to be indicated should be filled in with zeros. For the products entered in table K, zeros should be filled in for the positions where there is nothing to be indicated.

(g) After being checked, the computer media containing the accountancy data of the farm return are to be sent under confidential cover by the liaison agency to the Commission of the European Communities, Directorate-General for Agriculture, Division for Analysis of the Situation of Agricultural Holdings.

II. DEFINITIONS AND INSTRUCTIONS IN RESPECT OF INDIVIDUAL ITEMS IN THE FARM RETURN

A. GENERAL INFORMATION

1. Holding number

A number is assigned to each returning holding when it is selected for the first time. The holding retains this number permanently for the duration of its inclusion in the accountancy network ⁽¹⁾. A number once assigned is never allotted to another holding.

The holding number comprises three groups of indications as follows:

- division code (see Annex III to Regulation No 91/66/EEC),
- subdivision code; the subdivisions chosen should at least make it possible to identify holdings situated in regions taken into consideration to implement Council Directive 72/159/EEC on the modernization of farms (a list of subdivisions giving names and codes is to be sent to the Commission),
- serial number of holding.

2. Particulars concerning computer records

Since the accountancy data of a holding can fill one or more computer records (see Annex III, paragraph C (2)), the total number of records used for each holding and the sequence number of each record should be given. The data corresponding to the first five serial numbers constitute the label of a holding. They are repeated at the top of each record. The sixth datum of each holding gives the number of indivisible 10-data groups, each of which corresponds to a line of production (excluding animals).

3. Location of the holding

The number given is that of the most appropriate basic geographical unit (preferably the parish) in which the holding is located.

A map of these units with their numbers is to be sent to the Commission. Any significant changes to the boundaries of these geographical units should be brought to the attention of the Commission.

4. Category of holding

Code of the holding category (cf. Annex II to Commission Regulation No 91/66/EEC) in which the holding has been placed at the time of selection for the accounting year under consideration.

5. Date of closure of accounts

Date of closure of the accounting year, e.g. 30. 4. 75 or 31. 12. 75.

6. Less-favoured area

An indication is to be given of whether the holding is situated in an area covered by Council Directive 75/268/EEC on hill farming and farming in certain other less-favoured areas. In Member States where such areas are so small and numerous that the information is not significant, code (4) is used.

⁽¹⁾ However, where the holding undergoes a fundamental change, and in particular where this change is the result of a subdivision into two separate holdings or of a merger with another holding, it is to be considered as a new holding; in this case a new number is to be assigned to it. A change in the type of farming practised on the holding does not call for a new number. Where confusion with any other returning holding might result from the holding keeping the number it has (e.g. when new regional subdivisions are created), the number should be changed. A table showing the equivalence of old and new numbers is then to be forwarded to the Commission.

- 1 = the holding is not situated in such areas,
- 2 = the holding is wholly situated in such areas,
- 3 = the holding is partly situated in such areas,
- 4 = does not apply.

7. Irrigated UAA

Utilized agricultural area other than under glass, actually irrigated during the year with fixed or movable equipment, whatever the process used (sprinklers, flooding).

8. Altitude

The altitude should be indicated by the corresponding code number:

- 1 = the major part of the holding is located at < 300 m,
- 2 = the major part of the holding is located at 300 to 600 m,
- 3 = the major part of the holding is located at > 600 m,
- 4 = data not available.

9. Grazing on mountain or other pasture not included in the UAA

Number (whole) of LSU grazing days by farm animals on land not included in the UAA ⁽¹⁾.

B. TYPE OF OCCUPANCY OF UAA

10. UAA in owner occupation

Utilized agricultural area (arable land, grassland and permanent pasture, permanent crops) of which the farmer is the owner, tenant for life or lease holder and/or UAA held on similar terms.

11. Rented UAA

Utilized agricultural area (arable land, grassland and permanent pasture, permanent crops) worked by a person other than the owner, tenant for life or leaseholder, holding a tenancy on the said area (the rent is payable in cash and/or in kind; being generally fixed in advance, it does not normally vary with the farming results) and/or utilized agricultural area held on similar terms of tenure. Rented area does not include land the harvest of which is bought as a standing crop or which is rented for a period of less than one year ⁽²⁾.

12. UAA in share cropping

Utilized agricultural area (arable land, grassland and permanent pasture, permanent crops) farmed jointly by the grantor and the share cropper on the basis of a share-cropping agreement and/or utilized agricultural area farmed on similar terms.

⁽¹⁾ The LSU grazing day is a unit equivalent to one day's grazing by one dairy cow, or one bovine animal or one horse more than two years old. The grazing days for cattle and horses less than two years old, goats and sheep are converted into grazing days per LSU by applying the coefficients 0.5, 0.2 and 0.15 respectively.

⁽²⁾ The sums paid for the purchase of standing crops or for the rental of land for less than one year should be given under headings 65 to 67 (purchased feedstuffs) in the case of grassland or fodder crops and under heading 76 (other specific crop costs) in the case of marketable crops (products which are usually marketed). Marketable crops bought standing or coming from land rented for a period of less than one year should be given without specifying the area in question (cf. instructions concerning area, column 4, table K).

C. LABOUR

By labour is meant all persons who have been engaged on work on the farm during the accounting year ⁽¹⁾ (see hereafter). However, this does not include persons who have done this work on behalf of another person or undertaking (agricultural contract work, of which the costs appear under farm costs).

The following categories of labour are to be distinguished:

A. Regular unpaid labour

Unpaid labour or labour which receives less remuneration (in cash or in kind) than the amount normally paid for the services rendered ⁽²⁾ and which during the accounting year participated (outside normal holidays) for at least a whole day of each week in the work of the holding ⁽³⁾:

The following are subcategories:

13. Holder/manager ⁽⁴⁾ ⁽⁵⁾

Person who assumes economic and legal responsibility for the holding and undertakes its day-to-day management.

14. Holder/not manager ⁽⁵⁾

Person who assumes economic and legal responsibility for the holding without undertaking its day-to-day management.

15. Manager/not holder ⁽⁵⁾

Person who undertakes day-to-day management of the holding without assumption of economic and legal responsibility for it.

16. Spouse(s) of holder(s) ⁽⁶⁾

17. Other regular unpaid labour ⁽⁶⁾

Regular unpaid labour not included in the preceding headings.

⁽¹⁾ In the case of mutual assistance between holdings, where this assistance consists of an exchange of work, the assistance received being equivalent in principle to the assistance given, the time worked by the farm labour and any related wages are specified in the farm return.

Sometimes assistance received is offset by assistance of another kind (e.g. aid received in the form of work is offset by the supply of machinery). When the exchange of services is on a limited scale, nothing is indicated in the farm return (in the above example, the aid received is not shown under labour; machinery costs, however, include the costs of making the equipment available).

In exceptional cases, when the exchange of services is on a large scale, the procedure is one of the following:

(a) assistance received in the form of work is offset by a service of another kind (e.g. the supply of machinery): working time received is recorded as paid farm work (heading 20 or 21, depending on whether the labour is employed on the farm on a regular basis or otherwise); the value of the assistance given is recorded both as production under the corresponding heading (in this example: heading 177: 'Contract work for others, including hiring out of equipment') and as a cost (under heading 59 'Wages and social security');

(b) assistance given in the form of work is offset by services of a different kind (e.g. the supply of machinery): in this situation the working time provided and any related wages are left out of consideration; the value of the service received is recorded as an input under the corresponding heading (in this example: heading 60 'Contract work and machinery hire').

⁽²⁾ Such payment should not appear in farm costs.

⁽³⁾ A person employed regularly but who, for special reasons, has been engaged on the farm only for a limited period in the accounting year is nevertheless entered (for the number of hours actually worked) as regular labour.

The following cases or similar ones may arise:

(a) special production conditions on the farm for which labour is not required throughout the year: e.g. olive or vine holdings, and farms specializing in the seasonal fattening of animals or in the production of fruit and vegetables in the open;

(b) absence from work other than for normal holidays, e.g. military service, illness, accident, maternity, extended leave, etc.;

(c) joining or leaving the holding;

(d) total cessation of work on the holding due to accidental causes (flood, fire, etc.).

⁽⁴⁾ In the case of share cropping the share cropper is indicated as holder/manager.

⁽⁵⁾ The function performed is indicated by a code number in column (1), i.e.:

1 = holder/manager,
2 = holder/not manager,
3 = manager/not holder

In the case of an incorporated holding (legal person) the code number is 9.

When the function is performed by several persons (e.g. two brothers, father and son, ...) each one is recorded in decreasing order of responsibility; in the event of equal responsibility, decreasing order of age is used. Thus the data concerning the person assuming the greatest responsibility are recorded in positions 51 to 54; those concerning the person next in responsibility in positions 55 to 58, etc.

⁽⁶⁾ The number of persons in this labour category should be indicated (column 1). Where there are several holders, there may be more than one spouse.

B. 18. Casual and seasonal unpaid labour

Unpaid labour which has not worked regularly on the holding during the accounting year is aggregated under this heading.

C. Regular paid labour

Labour paid (in cash and/or in kind) on the normal scale for services rendered and which during the accounting year (excluding normal holidays) worked for at least one whole day per week for the holding.

The following subcategories are to be shown:

19. Farm manager

Salaried person undertaking the day-to-day management of the holding.

20. Others

All regular paid labour (excepting the holding's salaried manager) is aggregated under this heading.

D. 21. Casual and seasonal paid labour

Paid labour which did not regularly work on the holding during the accounting year (including piece workers) is aggregated under this heading.

Each heading includes the following data:

Year of birth (column 2)

The year of birth should be given only for the holder(s) and/or manager(s) (categories 13 to 15 and 19) using the last two figures of the year.

Total work force: number of annual units (column 3)

The total work force regularly employed is expressed in numbers of annual units. A person who spends his entire annual working time employed on the holding (a full-time worker) represents one 'annual unit', even if his actual working time exceeds the normal annual working time in the region under consideration and on the same type of holding. A person who does not work the whole year on the holding represents a fraction of an 'annual unit'.

The 'annual unit' of each such person is obtained by dividing his actual annual working time by the normal annual working time of a full-time worker in the region under consideration and on the same type of holding ⁽¹⁾.

Time worked (column 4)

Time worked should be indicated in hours. It should refer to the time actually devoted to the work of the holding ⁽¹⁾.

The time worked by piece-work labour is estimated by dividing the total amount paid for the work by the hourly wage of a worker employed on a time basis.

⁽¹⁾ When a person is incapable of performing normal duties (as done by a worker in the prime of life) — for example because of disablement — the total for such a person is adjusted by the appropriate fraction; the working time given should correspond to the hours which would have been taken by a fit person to do the work.

Work on an agricultural holding

Work on the holding includes all the work of organization, supervision and execution, both manual and administrative, done in connection with the normal running of the holding, e.g.:

- organization and management (farm sales and purchases, bookkeeping, etc.);
- field work (ploughing, sowing, harvesting, orchard maintenance, etc.);
- livestock husbandry (feed preparation, feeding of animals, milking, care of livestock, etc.);
- storage, market preparation and processing on the farm (ensiling, threshing, packing, etc.);
- maintenance work on buildings, machinery, equipment, hedges, ditches, etc.;
- transport for and carried out by the labour of the holding;
- other work directly connected with farm work:
 - forestry work (on woodland included in the agricultural holding),
 - work concerning tourism (maintenance of camping, sport or recreation grounds, riding facilities, letting of cottages, etc.) where these are ancillary to and overlap with the work of the holding to such an extent that it is in practice impossible to dissociate the tourism activities from the normal agricultural work of the holding ⁽¹⁾,
 - contract work for others where this is occasional and done with farm equipment (payment for this is included in the production of the holding).

The following are not included in the work of the holding:

- work to produce fixed assets (construction or major repairs of buildings or machinery, planting of orchards, demolition of buildings, felling of fruit trees, etc.),
- work performed for the household of the holder or manager,
- special activities such as attendance at professional meetings, business travel, visits to markets other than to purchase items for or to sell items for the holding, etc.

D. NUMBER AND VALUE OF LIVESTOCK

The following categories of stock should be distinguished:

22. EQUINES (all ages)
Included are race- and riding horses
23. CALVES FOR FATTENING
Calves for fattening usually slaughtered before the age of five months.
24. OTHER CATTLE LESS THAN ONE YEAR OLD
25. MALE CATTLE FROM ONE TO LESS THAN TWO YEARS OLD
26. FEMALE CATTLE FROM ONE TO LESS THAN TWO YEARS OLD
Excluding female bovine animals which have calved
27. MALE CATTLE TWO YEARS OLD OR MORE

⁽¹⁾ In this case the earnings and inputs relating to tourism are included under products (cf. heading 179) and farm inputs respectively.

28. BREEDING HEIFERS

Female bovine animals two years old or more which have not yet calved and are intended for breeding.

29. HEIFERS FOR FATTENING

Female bovine animals two years old or more which have not yet calved and which are not intended for breeding.

30. DAIRY COWS

Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for milk production for human consumption or processing as dairy products.

31. CULL DAIRY COWS

Dairy cows after their final lactation.

32. OTHER COWS

1. Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for production of calves and whose milk is not used for human consumption or processing as dairy products;
2. Cows for work;
3. Cull cows (whether or not fattened before slaughter).

33. BUFFALOES LESS THAN ONE YEAR OLD

34. BUFFALOES FROM ONE TO LESS THAN TWO YEARS OLD

35. FEMALE BUFFALOES FROM ONE TO LESS THAN TWO YEARS OLD

Excluding female buffaloes having calved.

36. BUFFALOES TWO YEARS OLD OR MORE

37. FEMALE BUFFALOES TWO YEARS OLD OR MORE NOT HAVING CALVED

Female buffaloes two years old or more intended for milk production but not having yet calved.

38. FEMALE BUFFALOES HAVING CALVED

Female buffaloes having calved (including those less than two years old) intended for milk production.

39. OTHER FEMALE BUFFALOES TWO YEARS OLD OR MORE

Female buffaloes two years old or more not listed above.

40. EWES

Ewes one year old or more intended for breeding.

41. OTHER SHEEP

Sheep of all ages excluding ewes.

42. GOATS (all ages)

43. PIGLETS

Piglets of less than 20 kg live weight.

44. BREEDING SOWS

Breeding sows of 50 kg or more excluding cull sows (cf. heading 46 'Other pigs').

45. PIGS FOR FATTENING

Pigs for fattening of 20 kg live weight or more, excluding cull sows and boars (cf. heading 46 'Other pigs').

46. OTHER PIGS

Pigs of 20 kg live weight or more excluding breeding sows (cf. heading 44) and pigs for fattening (cf. heading 45).

47. TABLE CHICKENS ⁽¹⁾

Excluding laying hens and cull hens.

48. LAYING HENS ⁽¹⁾

Including pullets, laying hens and cull hens. Pullets are young hens which have not yet begun to lay.

49. OTHER POULTRY (ducks, turkeys, geese, guinea fowl) ⁽¹⁾

50. OTHER ANIMALS

The following data are given for each category of animals:

Opening valuation (columns 1 and 2)— *Number* (column 1)

Number of livestock belonging to the holding at the beginning of the accounting year, whether or not they are on the holding at that time.

— *Value* (column 2)

Value of livestock belonging to the holding at the opening of the accounting year, determined on the basis of prices obtaining at that time.

Closing valuation (columns 3 and 4)— *Number* (column 3)

Number of livestock belonging to the holding at the end of the accounting year, whether or not they are on the holding at that time.

— *Value* (column 4)

Value of livestock belonging to the holding at the end of the accounting year, determined on the basis of prices obtaining at that time.

Average number (column 5)

The average number is expressed to one decimal place, except for poultry where whole numbers should be given. Each unit refers to the presence of one animal on the holding for one year. Animals are counted in proportion to the length of time they have been on the holding during the year.

The average number is determined either by means of periodical inventories or by the recording of arrivals and departures. It includes all animals present on the holding, including animals raised or fattened under contract ⁽²⁾ and animals taken or given into agistment for the period of the year during which they are present on the holding.

⁽¹⁾ Not including chicks.

⁽²⁾ Animals not belonging to the holding, which are raised or fattened there in such a manner that the activity merely constitutes a service rendered by the holder, who does not assume the financial risk normally associated with the rearing or fattening of such animals.

E. LIVESTOCK PURCHASES AND SALES

The following categories of animals are specified:

51. Equines
52. Cattle
53. Buffaloes
54. Sheep
55. Goats
56. Pigs
57. Poultry
58. Other animals

The following data are given for each category of animal:

Livestock purchases (column 1)

Total livestock purchases during the accounting year (including purchasing costs). The related grants and subsidies are not deducted from the total of these purchases, but are specified under heading 116 (see instructions regarding this heading).

Livestock sales (column 2)

Total livestock sales during the accounting year. The related grants and subsidies are not included in the sales total, but are specified under heading 112 (see instructions regarding this heading). When the marketing costs, if any, are known they are not deducted from the sales total, but are given under heading 71 ('Other specific livestock costs').

Farmhouse consumption and benefits in kind (column 3)

Value of the livestock consumed by the farm household or used for benefits in kind during the accounting year, assessed at the ex-farm price.

F. COSTS

Farm costs (in cash and in kind) relate to the 'consumption' of productive resources (including farm use) of the output of the farm during the accounting year or to the 'consumption' of those resources during the accounting year. When certain expenditure relates partly to private use and partly to farm costs (e.g. electricity, water, heating fuels and engine fuels, etc.) only the latter part should be included in the farm return. The proportion of the expenditure on private cars corresponding to their use for farm purposes should also be included.

In calculating costs relating to the output of the accounting year the purchases and farm use during the year should be adjusted for valuation changes (including changes in cultivations). For each item the total of costs paid for and the value of the farm use should be shown separately. The costs relating to 'consumption' of capital assets are represented by depreciation ⁽¹⁾, hence expenditure on acquisition of capital assets should not be treated as a farm cost. Expenditure on cost items compensated during the accounting year or later (e.g. repairs to a tractor as a result of an accident covered by an insurance

⁽¹⁾ For instructions on depreciation see headings 94 to 103.

policy or by a third party liability) should not be entered as farm costs, and the corresponding receipts should not be included in the farm's accounts.

Receipts from resale of purchased supplies are to be deducted from corresponding inputs.

Grants and subsidies related to costs are not deducted from the corresponding cost items but are entered under heading 114 (cf. instructions regarding that heading) ⁽¹⁾.

Costs also include any expenditure on purchases relating to each cost item.

Costs are classified as follows:

59. Wages and social security costs for paid labour

This item includes the following:

- salaries and wages actually paid in cash to wage earners irrespective of the basis of remuneration (piece work or by the hour), with deduction of any social allowances paid to the holder as employer to offset the payment of a salary which does not correspond to actual work done (example: absence from work due to an accident, vocational training, etc.),
- salaries and wages in kind (e.g. lodging, board, housing, farm produce, etc.),
- bonuses for productivity or qualifications, gifts, gratuities, share of profits,
- other expenditure associated with labour (recruitment expenses),
- social security payments incumbent upon the employer and those paid by him on behalf of and instead of the employee,
- occupational accident insurance.

The holder's personal social security charges and insurance and those of unpaid labour should not be regarded as farm costs.

The amounts received by unpaid workers (which by definition are lower than a normal wage — see definition of unpaid labour) should not appear in the farm return.

Allowances (in cash or in kind) paid to retired paid workers no longer employed on the holding should not be entered under this item but under the heading 'Other farming overheads'.

60. Contract work and machinery hire

This item includes the following:

- total expenditure in respect of work on the farm carried out by agricultural contractors. The sum generally includes payment for the use of equipment and personnel and, depending on the work, the cost of the materials employed (e.g. crop-protection products); when the amount in question is known, it is deducted from the item 'Contract operations' and entered under the corresponding code number (e.g. crop protection products),
- cost of hiring or leasing machines driven or used by the farm's labour.

61. Current upkeep of machinery and equipment

Cost of upkeep of machinery and equipment and of minor repairs not affecting the market value of the appliances (payment of mechanic, cost of replacement parts, etc.).

This code number includes purchases of minor equipment, the cost of saddlery and horse shoeing, the purchase of tyres, forcing frames, protective clothing for insanitary work, detergents for the

⁽¹⁾ Investment grants and subsidies are shown under headings 94 to 103.

cleaning of equipment in general ⁽¹⁾, and the proportion of the cost of private cars corresponding to their use for farm purposes (see also heading 63).

Major repairs which increase the value of equipment, compared with its value before repairs, are not included under this heading (see also instructions on depreciation below).

62. Motor fuels and lubricants

This heading also includes the proportion of fuel and lubricant costs for private cars corresponding to their use for farm purposes (see also heading 63 below).

Where petroleum products are employed both as motor fuels and as heating fuels, the total sum is divided into two headings:

- 62. 'Motor fuels and lubricants',
- 80. 'Heating fuels'.

63. Car expenses

Where the farm proportion of expenditure on private cars is calculated arbitrarily (e.g. a fixed amount per km), these costs are indicated under this heading.

Feedingstuffs

Feedingstuffs are divided into those purchased and those produced and used on the farm.

The purchased feedingstuffs include mineral licks, milk products (bought or returned to the farm) and products for the preservation and storage of feedingstuffs, as well as the expenditure on agistment, on the use of common pasture and grazing land not included in the UAA and on renting forage land not included in the UAA. Purchased litter and straw are also included with purchased feedingstuffs.

Feedingstuffs purchased for grazing stock are subdivided into concentrated feedingstuffs ⁽²⁾ and coarse fodder (including agistments and expenditure on the use of common pastures, grazing land and forage land not included in the UAA, and purchased litter and straw) ⁽³⁾.

Feedingstuffs produced and used on the farm include saleable farm products used as feedingstuffs (including milk and milk products but excluding milk suckled by calves, which is not taken into account). Litter and straw produced on the holding are only included if they are a saleable product in the region and year in question.

The following breakdown is to be given:

Purchased feedingstuffs for:

Grazing stock (equines, cattle, sheep, goats)

64. Concentrated feedingstuffs

65. Coarse fodder

66. *Pigs*

67. *Poultry and other small animals*

Farm-produced feedingstuffs used on farms for:

68. *Grazing stock* (equines, cattle, sheep, goats)

⁽¹⁾ Detergents used for cleaning livestock equipment (e.g. milking machines) are entered under heading 71 (other specific livestock costs).

⁽²⁾ The heading 'Concentrated feedingstuffs' includes in particular oilcakes, compound feeds, cereals, dried grass, dried sugar beet pulp, fish and meat meal, milk and dairy products, minerals and products for the preservation and storage of such feedingstuffs.

⁽³⁾ Expenditure on work carried out by agricultural contractors for the production of coarse fodder, e.g. silage, is entered under heading 60 'Contract work'.

69. Pigs**70. Poultry and other small animals****71. Other specific livestock costs**

All expenditure relating directly to livestock production for which there is no separate provision in the other cost headings: veterinary fees, medicines, stud fees, artificial insemination, castration, milk tests, subscription and registration in herdbooks, detergents for cleaning livestock equipment (e.g. milking machines) ⁽¹⁾, packing materials for livestock products and supplies for processing of livestock products, costs of storage and market preparation of livestock products of the farm done outside the farm, cost of marketing the livestock products of the farm, occasional purchases, complementary to the production of the holding, of animal products (e.g. milk) processed on the holding, etc.

72. Seeds and seedlings purchased

All purchased seeds and seedlings, including bulbs, corms and tubers. The costs of young trees and bushes for a new plantation represent an investment and should appear either under heading 96 'Permanent crops' or under heading 100 'Forest land'. However the costs of young trees and bushes for a minor replanting operation are to be considered costs for the accounting year and are to be indicated under the present heading except for those relating to forests linked to the agricultural holding which are to be entered under heading 77 'Specific forestry costs'.

73. Seeds and seedlings produced and used on the farm

All seeds and seedlings (including bulbs, corms and tubers) produced and used on the farm.

74. Fertilizers and soil improvers ⁽¹⁾

All purchased fertilizers and soil improvers (e.g. lime) including compost, peat and manure (excluding manure produced on the holding).

75. Crop protection products ⁽²⁾

All material for the protection of crops and plants against pests and diseases, predators, bad weather, etc. (insecticides, fungicides, herbicides, poisoned baits, bird scarers, anti-hail shells, frost protection, etc.). If the crop protection operations are carried out by a contractor and if the cost of the protection materials used is not separately known, the total should be entered under heading 60 'Contract work'

76. Other specific crop costs (including permanent meadows and grassland)

All costs having a direct connection with crop production for which there is no separate provision in the other cost headings: packing and binding materials, string and rope, cost of soil analysis, crop competition costs, plastic coverings (e.g. for strawberry growing), supplies for the preservation and processing of crops, storage and market preparation of crops done outside the farm, cost of marketing the crop products of the farm, sums paid for the purchase of marketable standing crops or to rent land for a period of less than one year to grow marketable crops, occasional purchases, complementary to the production of the holding, of crop products (e.g. grapes), processed on the holding, etc.

⁽¹⁾ Detergents used for cleaning equipment in general are given under heading 61 'Current upkeep of machinery and equipment'.

⁽²⁾ Fertilizers and soil improvers as well as protective materials used for forests forming part of the agricultural holding are to be entered under heading 77 'Specific forestry costs'.

77. Specific forestry costs

Fertilizers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanization are not included; these are shown under the appropriate cost headings.

78. Current upkeep of land improvements and buildings

Maintenance (tenant-type) of buildings and land improvements including greenhouses, frames and supports. The purchase of building materials for the current upkeep of buildings should be entered under this heading ⁽¹⁾.

The cost of major repairs to buildings which increases their value (major maintenance) is not included under this heading, even if the cost of such work is borne by the tenant (see instructions concerning rent paid, heading 85). These costs are shown in heading 98 'Farm buildings'.

79. Electricity

Consumption of electricity for all farm purposes.

80. Heating fuels

Consumption of heating fuels for all farm purposes including the heating of glasshouses.

81. Water

Cost of connection to the mains and consumption of water for all farm purposes including irrigation. (The costs of using farm-owned water equipment are to be entered in the appropriate headings: depreciation of machinery and equipment, current upkeep of machinery and equipment, motor fuels, electricity).

82. Insurance

All insurance premiums covering farm risks, such as the holder's third-party liability, fire, flood, insurance against death of livestock and damage to crops, etc., except insurance premiums covering accidents at work shown under heading 59 and insurance premiums concerning the farm buildings in owner occupation which in the case of tenant farming are normally paid by the landlord. The latter premiums (if necessary estimated) are shown under heading 87.

83. Farm taxes and other dues

All taxes and other dues relating to the farm, including those levied in connection with environmental protection measures, but excluding VAT and those levied on land, buildings or labour. The personal taxes of the holder are not to be counted as farm costs.

84. Other farming overheads

All other farming costs not mentioned under the preceding headings (accountants' fees, secretarial services and office expenses, telephone charges, miscellaneous contributions and subscriptions, etc.).

85. Rent paid

Rent paid (in cash or in kind) for rented land and buildings. This heading covers costs which are paid by the tenant on behalf of and in lieu of the owner (e.g. land tax and depreciation in respect of major repairs whose cost is borne by the tenant) and which cannot be recovered by the tenant. Only the farm business part of the rental value of the tenant's farmhouse (when this is covered by the rent) is included.

86. Rental value of land and buildings in owner-occupation or share cropping

Amount of rent currently paid for comparable land (including buildings, plantations and woodland), including only the farm business part of the rental value of the dwellinghouse.

⁽¹⁾ The purchase of building materials for new investments should be entered in the 'investments' column of headings 94 'Agricultural land and farm buildings', 97 'Land improvements' and/or 98 'Farm buildings'.

The rental value of any buildings belonging to the holder but situated on rented land is also included in the heading. If not otherwise laid down, the rental value of these buildings is determined on the basis of actual costs (depreciation and interest, taxes and insurance).

87. Insurance premiums for farm buildings

Insurance premiums (fire, flood, etc.) for the buildings in owner occupation, which in the case of tenant farming are normally paid by the landlord. If all insurances are covered by a single policy, the part of the premiums relating to the holding's buildings is to be estimated.

88. Taxes and other charges on land and buildings

Taxes, rates and other charges payable in respect of the ownership of farmland and buildings in owner-occupation and share-cropping.

89. Interest and financial charges paid

Interest and financial charges on borrowed capital (loans) obtained for farm purposes ⁽¹⁾.

If the data are available in the farm accounts, the following details should also be supplied.

90. Interest and financial charges paid on loans obtained for the purchase of land and buildings ⁽¹⁾

91. Of which: *Interest and financial charges paid on loans obtained for the purchase of land ⁽¹⁾*

92. Interest and financial charges paid on loans obtained to finance working capital (livestock, dead-stock and circulating capital) and to creditors ⁽¹⁾.

93. Total

Total of headings 59 to 89.

G. LAND AND BUILDINGS, DEADSTOCK AND CIRCULATING CAPITAL

The following breakdown is required:

94. Agricultural land and farm buildings

Total of headings 95 to 99 below. Headings 95, 97, 98 and 99 are to be completed where the relevant data are available in the accounts.

95. Agricultural land

Agricultural land in owner-occupation ⁽²⁾.

96. Permanent crops

All plantations (excluding woods and forests) belonging to the holder irrespective of type of occupancy of the land.

97. Improvements to land

Improvements to land (for example: fencing, drainage installations) belonging to the holder irrespective of the type of occupancy of the land ⁽²⁾.

⁽¹⁾ Where this information is not available in the farm accounts the figure 1 is entered in the space in question.

⁽²⁾ Where this information is not available in the farm accounts, the figure 1 is entered in the space in question. Even if this is the case the corresponding data should be included with the data under heading 94. The corresponding amount under headings 97, 98 and possibly 99 is to be depreciated.

98. Farm buildings

Buildings belonging to the holder whatever the type of occupancy of the land ⁽¹⁾.

99. Acquisition costs

Solicitor's fees, registration fees, etc. relating to the acquisition of agricultural land or farm buildings ⁽¹⁾.

100. Forest land including standing timber

Forest land in owner occupation included in the agricultural holding, including the corresponding acquisition costs.

101. Machinery and equipment

Tractors, motor cultivators, lorries, vans, cars ⁽²⁾, major and minor farming equipment.

102. Circulating capital

Circulating capital consists of the following:

- (a) stocks,
products of the holding and supplies in store;
- (b) other circulating capital;
 - value of cultivations (limited to the value of fertilizers, soil improvers, seeds and seedlings used for the growing crop, excluding seedlings for permanent crops),
 - holdings of agricultural shares (shares in cooperative or other organizations whose services are used by the holding);
 - sundry debtors;
amounts receivable in the short-term in respect of sales of produce or fixed assets or the provision of services,
sums paid in advance for goods and services,
 - cash balances (in hand, at the bank, in postal giro account) necessary for running the holding.

Interest received on bank accounts should be entered under heading 178.

Where it is not possible to determine the exact amount of circulating capital, a global assessment can be made. This may consist of an estimate of the average capital invested in the production process, allowance being made for the duration of the investment. In this case the totals of circulating capital at the opening valuation and at closing valuation are the same.

103. Total

Total of headings 94, 100, 101 and 102.

The following data should be indicated under each heading:

Acquisition value (columns 1 and 2)

The acquisition value should be stated where depreciation is determined on the basis of this value i.e. the sum paid at the time of purchasing the asset in question. Where the acquisition of the asset has given rise to a grant or subsidy, the purchase cost is entered in column 1 before deducting the grant or subsidy received, and the amount of the grant or subsidy in column 2.

Opening valuation (column 3)

Value of goods on the day of valuation. For goods subject to depreciation (including any major repairs already effected) the accounting value is determined according to the period of depreciation still to run. The accounting value is calculated on the same basis as depreciation, i.e.:

⁽¹⁾ Where this information is not available in the farm accounts, the figure 1 is entered in the space in question. Even if this is the case the corresponding data should be included with the data under heading 94. The corresponding amount under headings 97, 98 and possibly 99 is to be depreciated.

⁽²⁾ See also below 'value at opening valuation'.

- either the replacement value ⁽¹⁾,
- or the acquisition value.

Land is valued on the basis of prices (net of acquisition costs) applying in the region for non-rented land of similar situation and quality sold for agricultural purposes (valuations made on the transfer of property between relatives are not taken into account in determining the value) ⁽²⁾.

Where the costs of private cars used for farming purposes are divided between headings 61 (current upkeep of equipment) and 62 (fuels and lubricants), the farm business share of the value of the cars is included under deadstock. However, if the cost of use of private cars for farming purposes is calculated arbitrarily (cf. heading 63) private cars are not to be included under deadstock.

Investments (columns 4 and 5)

Total expenditure on purchases, major repairs and the production of fixed assets during the accounting year. Where grants and subsidies have been received in respect of these investments, the amount expended before deducting the said grants and subsidies is entered in column 4 and the amount of the grants and subsidies in column 5.

Purchases of minor items of machinery and equipment as well as of young trees and bushes for a minor replanting operation do not appear in these columns but are included in the costs for the accounting year (cf. heading 61 'Current upkeep of machinery and equipment', heading 72 'Seeds and seedlings purchased', heading 77 'Specific forestry costs').

When payment is made on fixed interest debenture bonds, these are assessed on the basis of their cash value.

Sales (column 6)

Total sales of assets during the accounting year.

Depreciation (column 7)

The depreciation to be shown is the actual amount of depreciation over the accounting year as shown in the accounts. It may be determined (depending on the Member State) on the basis of either:

- (a) the replacement value (i.e. the value at current prices of a similar asset); or
- (b) the acquisition value.

Where the latter method is applied, the purchase value is to be entered in columns 1 and 2 (cf. instructions on these columns).

Depreciation of plantations

The cost of young trees and bushes for a new plantation represents a capital asset subject to depreciation.

Only plantations which are the property of the holder (irrespective of the type of occupancy of the land) are subject to depreciation.

The following rates of linear depreciation are given for guidance only:

Plantations		Annual rate of depreciation (%)
Apple	low standard	< 750 trees/ha
		750 to 1 500 trees/ha
		> 1 500 trees/ha
	medium standard	
	tall standard	

⁽¹⁾ The replacement value (purchase price of a similar asset at current prices) can be determined either on the basis of current prices or on the basis of the prices index (general or specific) for the assets in question (machinery, buildings, etc.).

⁽²⁾ In Germany and Ireland land is assessed on the basis of its value for agricultural purposes. This value is given in the farm return. The liaison agencies concerned inform the Commission of the method used to value the land in the various divisions and of any statistical data available on the corresponding market values.

		<i>Annual rate of depreciation (%)</i>
Pear	low standard	6
	medium standard	5
	tall standard	4
Quince		6
Cherry	low standard	7
	medium standard	6
	tall standard	5
Plum	low standard	10
	medium standard	7
	tall standard	5
Apricot	medium standard	7
Peach	low standard	12
	medium standard	10
Walnut	low standard	4
	medium standard	4
	tall standard	4
Hazel	medium standard	7
Almond	medium standard	4
Gooseberry	bush	12
Currant	bush	12
Fig	medium standard	5
Prickly pear	medium standard	4
Persimmon	medium standard	10
Vine	large size	7
	medium size	6
	small size	5
Olive	low standard	5
	tall standard	2
Citrus		4
Raspberry		15
Blackberry		15
Artichokes		20
Asparagus		20
Strawberry		30
Rhubarb		8

Depreciation of farm buildings, fixed equipment and land improvements

Depreciation of buildings, fixed equipment (including glasshouses and frames) and land improvements belonging to the holder, irrespective of the type of occupancy of the land.

The following rates of linear depreciation are given for guidance only.

Buildings and fixed equipment	Annual rate of depreciation (%)
Timber	5
Timber on solid foundation	4
Permanent	2
Glasshouses	7.5
Frames	10
Heating installations	7.5

Depreciation of machinery and equipment

Machinery and equipment subject to depreciation is defined as that having a value when new greater than about 100 EUA ⁽¹⁾. The depreciation of minor equipment of lower value should not be calculated; purchases of such equipment are to be treated directly as costs for the accounting year (heading 61 'Current upkeep of machinery and equipment').

Major repairs which effectively increase the value of the machinery and equipment compared to their value before repair, are also included under this heading, either as an integral part of the machinery or equipment depreciation, which, as appropriate, will be adjusted to take account of the extended life (due to the repairs) of the item in question or by spreading the cost of the major repairs over several successive years.

The amount of annual depreciation may be calculated according to the linear or diminishing balance method.

The rate of depreciation is determined by various factors, which depend for the most part on the particular conditions of the region and of the production in question (amount of use in each year) but also on technical progress. In view of the resulting differences in depreciation from one region to another, and even from one holding to another, accountancy offices may choose rates for each item of machinery or equipment appropriate to the region or holding, the aim being to keep as closely as possible to the actual depreciation in value of the machinery.

The following rates of depreciation are given for guidance:

Machinery and equipment	Annual rate of depreciation (%)	
	Linear	Diminishing balance
Cars, lorries, vans and other self-propelled transport equipment	15	32
Tractors, motor cultivators and self-propelled machinery	12.5	26
Tractor-drawn equipment	7.5	17
Animal-drawn equipment	5	12
Other machinery and equipment and installations	7.5	17

Closing valuation (column 8)

Accounting value of assets at the closing valuation.

⁽¹⁾ About DM 300; FF 550; Lit 100 000; Fl 350; Bfrs/Lfrs 5 000; Dkr 750; £ 60.

H. DEBTS

The amounts indicated should relate only to amounts still outstanding i.e. loans contracted minus the repayments already made. Loans in the form of fixed interest debenture bonds are valued at their cash value.

Loans are indicated according to duration, i.e.:

104. Long- and medium-term loans

Loans in respect of the holding for a duration of one year and over ⁽¹⁾.

105. Short-term loans and creditors

Loans in respect of the holding for less than one year, debts and outstanding payments ⁽¹⁾.

106. Total

Total of headings 104 and 105 ⁽¹⁾.

If data are available in the farm accounts, the loans should be subdivided according to the purpose of the loan, i.e.:

- loans for land and buildings (columns 2 and 6) ⁽¹⁾,
of which: loans for the purchase of land (columns 3 and 7) ⁽¹⁾;
- loans for working capital (columns 4 and 8) ⁽¹⁾.

The sum of these items makes up the amounts shown in columns 1 (= columns 2 + 4) and 5 (= columns 6 + 8).

I. VALUE ADDED TAX (VAT)

Data in monetary terms in the farm return are expressed according to the Member State concerned:

- either exclusive of VAT; this method should be applied for all holdings subject to the normal system,
- or inclusive of VAT. The Member States in which this method is used should provide annually, with the computer media containing the year's accounting data, a list of VAT rates applied during the year for each item of the farm return.

The following details on VAT should be provided:

(a) for each holding:

107. VAT system

The VAT system (serial number 400) to which the holding is subject is shown by the code number in the following list:

	<i>Code No.</i>
GERMANY	
Pauschlierender Betrieb	1
Optierender Betrieb	2
Getränke erzeugender Betrieb	3
Betrieb mit Kleinumsatz	4

⁽¹⁾ Where this information is not available in the farm accounts the figure 1 is entered in the space in question.

	<i>Code No.</i>
BELGIUM	
Régime normal	
— obligatoire	1
— sur option	2
Régime agricole	3
FRANCE	
TVA sur option avec autorisation pour animaux vivants	2
Remboursement forfaitaire	3
<i>Subdivision of the VAT system (serial number 401) ⁽¹⁾</i>	
Sans TVA obligatoire sur activités connexes	0
Avec TVA obligatoire sur activités connexes	1
ITALY	
Regime speciale agricolo	
— di esonero	1
— ordinario	2
Regime normale	3
LUXEMBOURG	
Régime normal	
— obligatoire	1
— sur option	2
Régime forfaitaire de l'agriculture	3
NETHERLANDS	
Algemene regeling	
— verplicht	1
— op aanvraag	2
Landbouwregeling	3
DENMARK	
Moms	1
IRELAND	
Exempt	1
UNITED KINGDOM	
Exempt	1
Registered	2

(b) for holdings subject to the agricultural system (or similar systems ⁽²⁾) and returning values in money terms without VAT, and for holdings subject to the normal system in Member States where VAT on products includes compensation of a different nature (e.g. compensation for currency revaluation):

108. VAT on sales

VAT collected during the accounting year on products sold.

⁽¹⁾ For the other countries this position (serial number 401) is unallotted.

⁽²⁾ Such a system is one which aims to give overall compensation for the VAT paid on the purchase of goods and services at current prices and on investments. Consequently the compensation is not necessarily made in full each year for every holding.

109. VAT on purchases

VAT paid during the accounting year on the current purchase of goods and services.

In Italy this heading also includes VAT paid to the fiscal authorities in application of the *pro rata* criterion for products in the second part of the Italian list of agricultural products.

110. VAT on investments

VAT paid during the accounting year on the purchase of capital goods (investments) (excluding non-deductible VAT in the case of holdings subject to the normal system during the transitional period) ⁽¹⁾.

111. VAT refunded by the tax authorities

Amount of reimbursement.

J. GRANTS AND SUBSIDIES

The grants and subsidies to be entered under headings 112 to 119 are those which have been granted from public funds and have resulted in a specific receipt, excluding grants and subsidies in respect of investments entered under headings 94 to 103

112. Grants and subsidies on animals and products

Amount of the grants and subsidies for the animals and products listed under headings 51 to 58 and 120 to 311, including those received in the course of the accounting year but relating to earlier years.

113. Of which: details of the total for heading 112 according to categories of animals (headings 51 to 58) and products (headings 120 to 311) where relevant data are available in the accounts.

114. Grants and subsidies on costs

Amount of the grants and subsidies in respect of costs (headings 59 to 92).

115. Of which: details of the total for heading 114 according to the type of costs (headings 59 to 92) where relevant data are available in the accounts.

116. Grants and subsidies on the purchase of animals

Amount of the grants and subsidies for the purchase of animals (column 1 of headings 51 to 58).

117. Of which: details of the total for heading 116, according to categories of animals (headings 51 to 58) where relevant data are available in the accounts.

118. Total

Sum of headings 112, 114 and 116.

119. Of which: grants and subsidies for disasters

Total of special grants and subsidies payable directly to the farmer following agricultural disasters and already included in heading 118.

⁽¹⁾ This non-deductible VAT is included in the value of the investment.

K. PRODUCTION (excluding animals)

Data on production should be supplied on each of the following:

- | | | |
|--|---|-----------------|
| <ul style="list-style-type: none"> 120. Common wheat and spelt 121. Durum wheat 122. Rye (including meslin) 123. Barley 124. Oats 125. Summer cereal mixes 126. Grain maize (including humid grain maize) | } | including seeds |
|--|---|-----------------|
- 127. Rice
 - 128. Other cereals
 - 129. Dry pulses (including seed and mixtures of dry pulses with cereals)
 - 130. Potatoes (including early potatoes and seed)
 - 131. Sugar beet (excluding seed)
 - 132. Herbaceous oil seed crops (including seed)
 - 133. Hops (excluding seed)
 - 134. Tobacco (excluding seed)
 - 135. Other industrial crops (excluding seed) ⁽¹⁾
 - 136. Field scale fresh vegetables, melons and strawberries grown in the open: crops grown in rotation with agricultural crops ⁽²⁾
 - 137. Fresh vegetables, melons and strawberries grown in market gardens in the open (basic area): crops grown with other horticultural crops and under a short rotation system with almost continuous occupation of the land and with several harvests per year ⁽²⁾
 - 138. Fresh vegetables, melons, strawberries under glass (basic area): crops grown under shelter during the whole or greater part of the growing season (greenhouses, permanent frames, heated plastic tunnels; in the case of a multi-storey greenhouse, only the basic area is counted). Crops grown in unheated plastic tunnels, under cloches or portable frames are not considered as crops under glass ⁽²⁾
 - 139. Mushrooms: the total area under successive crops (basic area × number of complete harvests) should be given in square metres. This area is not included in the total (heading 183).
 - 140. flowers and ornamental plants grown in the open (excluding nurseries) (basic area) ⁽³⁾
 - 141. Flowers and ornamental plants grown under glass ⁽³⁾ (basic area)
 - 142. Grass seeds (grasses and forage legumes)
 - 143. Other seeds (horticultural seed, seed and seedlings on arable land, excluding cereals, dry pulses, potatoes, oilseed plants and grass seeds).
 - 144. Fodder roots and brassicas (mangolds, swedes, fodder carrots and fodder turnips, half-sugar mangolds, other fodder roots and brassicas) (excluding seeds)
 - 145. Other fodder plants: all green fodder crops grown in the crop rotation and which occupy the same land for less than five years (annual or multiannual feed crops, excluding temporary grass)

⁽¹⁾ See headings 184 and 185.

⁽²⁾ See headings 186 to 231.

⁽³⁾ See headings 232 to 243.

146. Fallows: land under a system of rotation, whether worked or otherwise, not giving any harvest during the whole accounting year
147. Temporary grass: grass sown on arable land and given over for less than five years to green fodder crops. The total for sales of hay and/or grass coming from this area is to be given under this heading
148. Other arable crops not included in headings 120 to 147
149. Land leased to others ready for sowing, including land made available to employees as a benefit in kind
150. Meadows and permanent pastures: utilized agricultural area, not cultivated under a system of rotation but permanently assigned (for five years or more) to the production of green forage crops whether sown or wild, generally dressed with fertilizer and cultivated. The total for sales of hay and/or grass coming from this area is to be given under this heading
151. Rough grazing: poor pastures including scrubland, generally not dressed with fertilizer and not cultivated
152. Fruit and berry orchards ⁽¹⁾
153. Citrus fruit orchards ⁽²⁾
154. Olive groves ⁽³⁾
155. Vines ⁽⁴⁾
156. Permanent crops grown under glass
157. Nurseries other than vine nurseries, excluding tree nurseries in forests which serve the holding's needs
158. Other permanent crops (osier, rushes, bamboos, etc.)
159. Growth of young plantations valued on the basis of the cost of inputs (only plantations which have not yet reached full production are considered)
160. Products processed from crops not separately mentioned ⁽⁵⁾
161. By-products of crops ⁽⁶⁾
162. Cows' milk
163. Products of cows' milk
164. Buffalo milk
165. Products of buffalo milk
166. Wool
167. Sheep's milk and products thereof
168. Goats' milk and products thereof
169. Hens' eggs
170. Other animal products (manure sold, stud fees, eggs other than hens' eggs, etc.)
171. Contract rearing: amount of receipts for contract rearing corresponding principally to payment for services rendered and where the holder does not assume the economic risk normally involved in rearing or fattening these animals ⁽⁷⁾
172. Occasional letting of fodder areas and agistment

⁽¹⁾ See headings 244 to 274.

⁽²⁾ See headings 275 to 280.

⁽³⁾ See headings 281 to 284.

⁽⁴⁾ See headings 285 to 291.

⁽⁵⁾ See headings 292 to 298.

⁽⁶⁾ See headings 299 to 306.

⁽⁷⁾ See headings 307 to 311.

173. Woodland land: area covered by woods and forests, including nurseries located in the forest as well as poplar plantations. Isolated trees, spinneys and avenues are not included as woodland, their areas being included with the land surrounding them. Woodland is considered if managed by the holder, if maintained by the holding's labour with the holding's equipment and/or if the products it yields are used on the agricultural holding
174. Sales of felled timber: value of sales of timber including farm use during the accounting year
175. Sales of standing timber: value of sales of standing timber during the accounting year
176. Other forestry products: value of sales of forestry products other than timber (cork, pine resin, etc.)
177. Contract work for others, including the hiring out of equipment
178. Interest on liquid assets necessary for running the holding in the bank account of the holder. This heading is not filled in if the circulating capital is determined arbitrarily (see also instructions on circulating capital, heading 102)
179. Tourism: in certain cases where tourism overlaps agricultural activity on the holding to such an extent that in practice it is impossible to distinguish them, and where as a result the relevant costs and labour are included in the corresponding headings, the receipts of this activity are included in this section. They include rent from tourists (camping sites, cottages, riding facilities, hunting, fishing, etc.)
180. Receipts relating to previous accounting years: amounts received during the year relating to previous accounting years which were not included in the debtors of those accounting years (grants and subsidies relating to previous accounting years should be indicated under headings 112 to 119, or where appropriate 94 to 103 in the case of grants and subsidies in respect of investments)
181. Other products and receipts: products and receipts not listed above: rental value of employees' housing (assessed on the basis of relevant costs); production of fixed assets (estimated value for all costs of production of fixed assets treated as current farm costs; see paragraph (b) of 'General definitions and instructions'; compensation received which cannot be attributed to particular products or deducted from costs, etc.
182. Other areas; all other areas, e.g. the kitchen garden, the ground occupied by buildings, roads, stock yard, ponds, etc.
183. Total: sum of the above headings; however, the sum of areas does not include areas used for follow-on crops or mushrooms. Thus the sum of areas represents the total area of the holding.

Headings 135, 136, 137, 138, 140, 141, 152, 153, 154, 155, 160, 161, 171 should be given as follows if the corresponding data are available in the accounts. Only the most important data are given separately; less important products are combined under the corresponding 'Other' headings (headings 185, 231, 237, 242, 274, 284, 291, 298, 306, 311)

Details of heading 135:

184. Medicinal plants, condiments, aromatics and spices, caraway, canary seed, saffron, sweet sorghum, broom millet (excluding seed)
185. Other industrial products (excluding seed)

Details of headings 136, 137, 138:

186. Cabbages for human consumption
187. Brussels sprouts
188. Cauliflower
189. Kohlrabi
190. Broccoli

191. Beetroot (red beet)
192. Leaf beet
193. Carrots
194. Parsnips
195. Salsify, scorzonera
196. Celery, celeriac
197. Parsley
198. Fennel
199. Leeks
200. Garlic and shallots
201. Chives
202. Onions
203. Salad lettuces (cabbage and cos)
204. Corn salad
205. Endive
206. Spinach
207. Orach
208. Green peas
209. Green beans
210. Broad beans
211. Asparagus
212. Blanched (salad) chicory
213. Wild chicory
214. Globe artichokes
215. Cardoon
216. Cucumbers
217. Gherkins
218. Rhubarb
219. Aubergines
220. Sweet peppers
221. Watermelons
222. Pumpkins
223. Marrows and courgettes
224. Horseradish
225. Turnips and swedes of all types for human consumption
226. Radishes
227. Watercress
228. Tomatoes
229. Melons
230. Strawberries
231. Other fresh vegetables

Details of headings 140, 141:

- 232. Tulip bulbs
- 233. Narcissus bulbs
- 234. Gladiolus bulbs
- 235. Hyacinth bulbs
- 236. Lily bulbs
- 237. Other flower bulbs, corms and tubers
- 238. Roses (cut flowers)
- 239. Carnations (cut flowers)
- 240. Chrysanthemums (cut flowers)
- 241. Tulips (cut flowers)
- 242. Other cut flowers and ornamental plants
- 243. Potted ornamental plants

Details of heading 152:

- 244. Apples other than for cider (tall standard tree)
- 245. Apples other than for cider (low standard tree)
- 246. Cider apples
- 247. Pears other than for perry (tall standard tree)
- 248. Pears other than for perry (low standard tree)
- 249. Perry pears
- 250. Quinces
- 251. Cherries
- 252. Plums (including damsons, greengages, mirabelles)
- 253. Apricots
- 254. Peaches
- 255. Walnuts
- 256. Hazelnuts
- 257. Almonds
- 258. Sweet chestnuts
- 259. Pistachios
- 260. Red and white currants
- 261. Blackcurrants
- 262. Raspberries
- 263. Gooseberries
- 264. Blackberries
- 265. Mulberries
- 266. Figs
- 267. Medlars
- 268. Persimmons
- 269. Carobs
- 270. Sorb-apples
- 271. Pomegranates

- 272. Pine kernels
- 273. Prickly pears
- 274. Other fruit

Details of heading 153:

- 275. Oranges
- 276. Tangerines and mandarins
- 277. Lemons
- 278. Citrons, cumquats
- 279. Limes
- 280. Bergamots

Details of heading 154:

- 281. Table olives
- 282. Olives for oil production
- 283. Olive oil
- 284. Other olive products

Details of heading 155:

- 285. Table grapes
- 286. Grapes for wine making (wine of designated origin)
- 287. Grapes for wine making (ordinary wine)
- 288. Grape must
- 289. Quality wine (wine of designated origin)
- 290. Table wine (ordinary wine)
- 291. Other viticultural products

Details of heading 160:

- 292. Alcohol from agricultural products
- 293. Other processed agricultural products
- 294. Processed horticultural products
- 295. Fruit spirits
- 296. Cider and perry
- 297. Other processed fruit products
- 298. Other processed products

Details of heading 161:

- 299. Straw
- 300. Beet tops
- 301. Other agricultural by-products
- 302. Horticultural by-products
- 303. Fruit by-products
- 304. Vine by-products
- 305. Olive by-products
- 306. Other by-products

Details of heading 171:

- 307. Cattle under contract
- 308. Sheep under contract
- 309. Pigs under contract
- 310. Poultry under contract
- 311. Other animals under contract

Products (column 1)

Products should be indicated in the increasing order of the numbers given above.

Type of crop (column 2)

The following are the types of crops and the corresponding codes:

— *Field-scale crops* (including fresh vegetables, melons and strawberries grown in the open in rotation with agricultural crops):

- code 1 = main crop
- code 2 = combined crop
- code 3 = follow-on crop (catch crop)

— *Market-gardening and floricultural crops grown in the open:*

- code 4 = $\left\{ \begin{array}{l} \text{fresh vegetables, melons and strawberries grown in market gardens in the open (see heading 137)} \\ \text{open grown flowers and ornamental plants (see heading 140)} \end{array} \right.$

— *Crops under glass:*

- code 5 = $\left\{ \begin{array}{l} \text{fresh vegetables, melons and strawberries under glass (see heading 138)} \\ \text{flowers and ornamental plants under glass (see heading 141)} \end{array} \right.$
- code 0 = not applicable (examples: livestock products, processed products and by-products).

Main crops

Main crops comprise:

- single crops, i.e. crops which are the only ones grown on a given area during the accounting year,
- mixed crops: crops sown, cultivated and harvested together and producing a mixture as the final product,
- of the crops grown successively in the course of the accounting year on a given area, that crop having the greatest value, or if values are equal, the crop which remains longest in the ground.

Combined crops

Crops growing for some time together on the same land and each normally producing a distinct harvest in the course of the accounting year. The total area is divided between these crops in proportion to the area actually occupied by each.

Follow-on crop (catch crop)

Crops grown in succession during the accounting year on a given area and not regarded as main crops.

Missing data (column 3)

When the area covered by a crop is not given (cf. column 4), for example in the case of sales of products of marketable crops purchased as standing crops or coming from land rented for a period of less than one year and in the case of production obtained by processing purchased animal or crop products, code 1 should be entered in this column.

When because of the conditions of sale actual production cannot be stated in quintals (column 5), for example in the case of sales of standing crops and of crops under contract, code 2 should be entered in this column for the crops under contract and code 3 in the other cases.

Where both the abovementioned data (area and actual production in quintals) are missing, code 4 should be entered.

Code 0 (not applicable) is entered when no data are missing.

Area (column 4)

Area is to be given in ares (100 ares = 1 hectare) except in the case of land used for mushroom growing (total area of successive crops) which is given in square metres. The latter area is not included in the total area (heading 183).

The area for each crop product is given in this column except in the case of by-products of crop products (headings 161 and 299 to 306) and processed products (headings 160, 283, 284, 288 to 291, 292 to 298). The products obtained by processing purchased crops and the products of marketable crops purchased as standing crops or coming from land rented for a period of less than one year are given without indicating the area (code 1 should be entered in column 3 'Missing data').

For the details on fresh vegetables, melons and strawberries (headings 186 to 231) grown in market-gardens in the open or under glass and for the details on flowers and ornamental plants (headings 232 to 243) grown in the open or under glass, the area actually used for the crop (cropped area) is given ⁽¹⁾. If this information is not available in the accounts of the holding, code 1 should be entered in column 3 'Missing data'.

Production for the accounting year (column 5)

The quantities of animal products and crops produced during the accounting year (excluding any losses in the field and at the farm). These quantities are indicated for the principal products of the holding (except by-products).

These quantities should be indicated in quintals (100 kg) except in the case of eggs, which are given in thousands. In the case of milk, the quantity of liquid milk is indicated regardless of the form in which it is sold, consumed on the farm or used for benefits in kind or for farm purposes (cream, butter, cheese, etc.). Milk suckled by calves is not included in the production.

When, because of the conditions of sale, actual production in quintals cannot be determined (cf. sales of standing crops and crops under contract) code 2 should be entered in column 3 'Missing data' for the crops under contract and code 3 in the other cases.

Opening valuation (column 6)

The value of products in store at the start of the accounting year, excluding livestock. The products should be valued at farmgate prices on the day of valuation.

Sales (column 7)

Total value of sales (whether or not the proceeds have been received during the accounting year) of products in stock at the start of the accounting year or harvested during the year.

The total for products sold includes the value of products returned to the farm (skimmed milk, pulp, etc.). The latter value is also entered under farm costs.

Any compensation payments (e.g. insurance payments for hail damage) during the accounting year are to be added to the total for sales of the products concerned wherever they can be allocated to the production of such products; otherwise they are entered under heading 181 'Other products and receipts'.

Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered under heading 112 (cf. instructions on this heading). When marketing costs, if any, are known, they are not deducted from the sales total, but are given under heading 71 'Other specific livestock costs' or 76 'Other specific crop costs'.

⁽¹⁾ Example: if radishes, then lettuces and then leeks are grown on a single area of 1 ha of market garden in the open, the basic area to be entered under heading 137 would be 1 ha; the cropped area would be three times 1 ha, to be entered respectively under headings 226, 203 and 199.

Farmhouse consumption and benefits in kind (column 8)

Products consumed by the holder's household (including products from the holding used for the preparation of meals for holidaymakers) and/or used for payments in kind for goods and services (including remuneration in kind). The products in question are valued at farmgate prices.

Closing valuation (column 9)

The value of products in stock (storage) at the end of the accounting year, excluding livestock. Products should be valued at farmgate prices on valuation day.

Farm use (column 10)

The farmgate value of the holding's products in stock (storage) at the opening of the accounting year and/or produced during the year, used as inputs on the holding during the year. This includes:

- *animal feed*: the farmgate value of the holding's saleable products (products which are currently marketable) used during the year as animal feed. The holding's straw used on the farm (as fodder and bedding) is valued only when it is a saleable product in the region and for the year under consideration. Milk suckled by calves is not included under farm use.
 - *seeds*: the farmgate value of saleable farm products used as seed for crops during the accounting year.
-

ANNEX III

PRESENTATION OF ACCOUNTANCY DATA ON MAGNETIC TAPES

A. Magnetic tape characteristics

1. Nine tracks and 6 250, 1 600 or 800 BPI density.
2. Lower limit for inter-block gaps is 0.65 in. or 15.2 mm (standard value).
3. Each datum is a word of 32 binary bits. The first bit on the left determines the sign:
 - it is zero for positive numbers; in this case the succeeding 31 bits give the value in 'true' binary notation,
 - it is one for negative numbers; in this case the succeeding 31 bits give the value in 'twos complement' notation.

B. Presentation of a file

1. A magnetic tape contains only one file.
2. A file contains only fixed-length records.
3. Record blocking is permissible up to the maximum accepted by computer system limitations.
4. A file is created with a standard OS/IBM 360 or 370 system label, or without any system label. In the latter case, it begins and ends with a standard OS/IBM 360 or 370 tape mark. In the case of a standard label, RECFM is VS, VBS, F, FB or U. ...
5. The last record of a return may be a normal length record, but the first datum A1 is set to 999, the succeeding data being meaningless.
6. A magnetic tape is supplied with the following information labelled on the magnetic tape casing:
 - (a) in the case of a standard system label: the DSNAME, the VOLUME (SER) and RECFM; in other cases: country, accounting year and a delivery sequence number, if any;
 - (b) the record length in bytes ⁽¹⁾ or LRECL;
 - (c) the block lengths in bytes ⁽¹⁾ or BLKSIZE;
 - (d) the number of tracks and the density.

C. Content of records concerning an agricultural holding

1. An agricultural holding is represented by a maximum of 1 377 data, of which:
487 are fixed field data (cf. Annex I), followed by a variable number of 10-data groups.
This number of groups is indicated by the sixth fixed datum.
2. All data relating to a holding are supplied on the same file,
 - either in one 1 377-word fixed-length record with at most 89 groups of variable data.
 - or in a maximum of five fixed-length records of 279 words completed in full, except the last one which as appropriate is filled with zeros, and with a maximum of 88 groups of variable data (see table below).
3. The first datum of a holding initiates a new record. The end of an unused field in the last record relative to a holding is filled with zeros.

⁽¹⁾ One byte equals eight bits.

Form of records

Number of records per holding (fourth datum)	Record sequence number (fifth datum)	Content of records							Record length		
		Holding label		Fixed data field		Variable number of 10-data groups		Trailing zeros	Total data per record	In bits	In bytes
		Number	Addresses of data	Number	Addresses	Number	Addresses				
One record per holding											
1	1	5	1 to 5	482	6 to 487	$89 \times 10 = 890$	488 to 1 377	—	1 377	44 064	5 508
More than one record per holding											
5 max.	1	5	1 to 5	274	6 to 279	—	—	—	279	8 928	1 116
	2			208	280 to 487	$(6 \times 10 = 60) + 6$ ⁽¹⁾	488 to 553	—			
	3			—	—	$4 + (27 \times 10)$	554 to 827	—			
	4			—	—	$(27 \times 10) + 4$ ⁽¹⁾	828 to 1 101	—			
	5			—	—	$6 + (26 \times 10)$	1 102 to 1 367	8			

⁽¹⁾ Data belonging to a 10-data group, overlapping two successive records, or if it is the last record for a holding, field filled in with zeros.